

Creditor Name and Address

Matthew Walker
30 Dunstan Road
London NW11 8AA
UK
Tel +447764655386
Date 14 May 2011

Bankruptcy Court: United States Bankruptcy Court, Southern District of New York

Debtor Name: Lehman Brothers Holdings Inc. et al.

Case number and title: Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered)

Debtors One hundred thirtieth Omnibus Objection to Claims (To reclassify proofs of claim as Equity interests)

Name of claimant and basis for amount of claim: Matthew Walker claim for payment of deferred compensation. Claim Number 12296. Date filed 9/14/2009. Classification and amount: Unsecured: \$ 453,002.00. Basis for claim: entitlement to deferred compensation.

Reasons for non classification and opposition to the Objection:

I oppose the objection on the grounds that deferred compensation should not be treated in the same way as an ordinary equity interest as the employee was **forced** to receive goods legally earned in this fashion (as equity rather than cash) and should not be made a victim of the management's decisions in the same as was a person who freely chose to buy into the equity in full knowledge of the risks involved. The employees holding unvested equity through no choice of their own as part of their compensation should not be made the victims of the decisions of the board of Lehman Brothers prior to bankruptcy.

Proof of claim: previously filed

Address for Debtor response: see above.

Address and telephone number for person (myself) responsible for settling the claim

Matthew Walker
30 Dunstan Road
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Yours faithfully,

Matthew Walker